

Appendix B

Acronyms

AAFS	Access America for Students
ACA	Administrative Cost Allowance
ACH/EFT	Automated Clearinghouse/Electronic Funds Transfer
ACN	Audit Control Number
AFMS	Account and Financial Management Service (in the U.S. Department of Education)
AICPA	American Institute of Certified Public Accountants
ARB	Audit Resolution Branch (in the U.S. Department of Education)
ARMG	Accounts Receivable Management Group (in Financial Services [FS] of the U.S. Department of Education)
AVR	Automated Voice Response (touch-tone telephone)
AY	Academic Year
CAM	Client Account Manager (Direct Loans)
CAN	Common Accounting Number
CAP	Corrective Action Plan
CEO	Chief Executive Officer
CFO	Chief Fiscal/Financial Officer
CFR	<i>Code of Federal Regulations</i>
COA	Cost of Attendance
COO	Chief Operating Officer
CPA	Certified Public Accountant
CPS	Central Processing System

CR	Credit
CS/JLD	Community Service Job Location and Development [Program]
CSL	Community Service Learning [Program] (self-help employment)
DB	Debit
DCS	Debt Collection Service (in the U.S. Department of Education)
DLSAS	Direct Loan School Account Statement
DLSC	Direct Loan Servicing Center
DMRS	Deposit Message Retrieval System
DRN	Data Release Number
DUNS	Data Universal Numbering System
EAC	Electronic Access Code
EASI	Easy Access for Students and Institutions
ECAR	Eligibility and Certification Approval Report
ED	U.S. Department of Education
EDCAPS	Education Central Automated Processing System
EDE	Electronic Data Exchange
EDGAR	U.S. Department of Education General Administrative Regulations
EDP	Electronic Data Processing
EFC	Expected Family Contribution
EFT	Electronic Funds Transfer (see also <i>ACH/EFT</i>)
EIN	Employer Identification Number
EPI	Electronic Payment Information
ESOA	Electronic Statement of Account
EST	Eastern Standard Time
ET	Eastern Time
FAA	Financial Aid Administrator

FAD	Final Audit Determination
FADL	Final Audit Determination Letter
FAFSA	Free Application for Federal Student Aid
FAO	Financial Aid Officer
FARM	<i>Financial Accounting and Reporting Manual [for Higher Education]</i>
FASB	Financial Accounting Standards Board
FAT	Financial Aid Transcript
FCC	Federal Capital Contribution
FEDWIRE	U.S. Treasury Financial Communication System/Deposit Message Retrieval System <i>or</i> Federal Reserve Communications System (not a U.S. Treasury wire transfer system)
FERPA	Family Education Rights and Privacy Act
FFEL	Federal Family Education Loan [Program]
FFY	Federal Fiscal Year
FISAP	Fiscal Operations Report and Application to Participate
FPL	Federal Perkins Loan
FPRD	Final Program Review Determination (letter)
FRB	Federal Reserve Bank
FRCS	Federal Reserve Communications System
FROE	Final Report of Expenditures
FSEOG	Federal Supplemental Educational Opportunity Grant
FWS	Federal Work-Study
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAGAS	Generally Accepted Government Auditing Standards
GAO	General Accounting Office
GAPS	Grant Administration and Payment System

GAS	Government Auditing Standards
GASB	Governmental Accounting Standards Board
GEAR UP	Gaining Early Awareness and Readiness for Undergraduates Program
HBCUs	Historically Black Colleges and Universities
HEA	Higher Education Act of 1965, as amended
HPSL	Health Professions Student Loan [Program]
ICC	Institutional Capital Contribution
IPA	Independent Public Auditor
IPOS	Institutional Participation Oversight Service (in the U.S. Department of Education)
ISIR	Institutional Student Information Record
JLD	Job Location and Development [programs]—these include the regular Job Location and Development Program and the Community Service Job Location and Development (CS/JLD) Program
LEAP	Leveraging Educational Awareness Partnership [Program]
LOA	Leave of Absence
LOC	Direct Loan Origination Center
LOE	Level of Expenditure (in the Federal Perkins Loan Program)
LS&T	Limit, Suspend, or Terminate <i>or</i> Limitation, Suspension, or Termination
MRR	Multiple Reporting Record
NACUBO	National Association of College and University Business Officers
NASEA	National Association of Student Employment Administrators
NASFAA	National Association of Student Financial Aid Administrators
NDSL	National Direct Student Loan Program <i>or</i> National Defense Student Loan Program
NFC	National Finance Center
NPRM	Notice of Proposed Rulemaking
NSF	Non-Sufficient Funds

NSLDS	National Student Loan Data System
OC	Object Classification [Code]
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General (in the U.S. Department of Education)
OMB	Office of Management and Budget
OPE	Office of Postsecondary Education (in the U.S. Department of Education)
OPE-ID	Office of Postsecondary Education Identifier
OSFAP	Office of Student Financial Assistance Programs (in the U.S. Department of Education)
PAN	Payee Account Number
PBO	Performance Based Organization
PEPS	Postsecondary Education Participation System
PIN	Payee Identification Number
P.L.	Public Law
POP	Potential Overpayment Project
POS	Payment for Origination Services
PPA	Program Participation Agreement
QAP	Quality Assurance Program
RCRT	Receivables and Cash Receipts Team
RFMS	Recipient Financial Management System
RIGA	Regional Inspector General for Audit
SAIG	Student Aid Internet Gateway (successor to TIV WAN)
SAP	Satisfactory Academic Progress
SAR	Student Aid Report
SAS	Statement on Auditing Standards
SCP	Scheduled Cash Payment

SFA	Student Financial Aid
SII	Single Identifier Initiative
SLEAP	Special Leveraging Educational Assistance Partnership [Program]
SRK	Student Right-to-Know Act
SSCR	Student Status Confirmation Report
TFCS	U.S. Treasury Financial Communications System
TFM	Treasury Financial Manual
Title IV WAN or TIV WAN	Title IV Wide Area Network
TRA	Taxpayer Relief Act [of 1997]